

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
LAREDO DIVISION

IN RE: § CASE NO. 23-50038-CML
LIFESIZE, INC. *et al*^l, §
§
§
Debtor. § CHAPTER 7
§

**EXPEDITED MOTION TO AUTHORIZE PAYMENT
OF 2024 TAXES AS ADMINISTRATIVE EXPENSE**

LOCAL RULE 9013(b) NOTICE: THIS MOTION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE MOTION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE MOTION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE MOTION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE MOTION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

EXPEDITED RELIEF HAS BEEN REQUESTED WITHIN 7 DAYS. IF THE COURT CONSIDERS THE MOTION ON AN EXPEDITED BASIS, YOU WILL HAVE LESS THAN 7 DAYS TO ANSWER. IF YOU OBJECT TO THE REQUESTED RELIEF OR IF YOU THINK THAT EXPEDITED CONSIDERATION IS NOT WARRANTED, YOU SHOULD FILE AN IMMEDIATE RESPONSE.

Catherine Stone Curtis, Chapter 7 Trustee, files this *Expedited Motion to Authorize Payment of 2024 Taxes as Administrative Expense*, and would show the Court as follows:

^l The Debtors in these Chapter 7 Cases, along with the last four digits of each Debtor's federal tax identification number, are: Lifesize, Inc. (5803); SL Midco 1, LLC (6980), SL Midco 2, LLC (9192); Serenova, LLC (9208); Telstrat, LLC (5255); LO Platform Midco, Inc. (5738); Serenova WFM, Inc. (2823); and Light Blue Optics, Inc. (7669). The Debtors' service address is 216 West Village Blvd., Suite 102, Laredo, TX 78041.

1. This case was filed on May 16, 2023, under Chapter 11 of the Bankruptcy Code (the "Petition Date"). On November 7, 2023, the case converted to Chapter 7 of the Bankruptcy Code, and Catherine Stone Curtis was appointed Trustee.
2. The § 341 Meeting of Creditors is scheduled for January 10, 2024.
3. Catherine Stone Curtis is the duly appointed and acting Chapter 7 Trustee.
4. The Estate hired KenWood & Associates, PC, as the Certified Public Accountant, to prepare Estate tax returns [Order Approving Employment entered at Docket No.423].
5. The Final Form CA100 for Lo Platform MidCo Inc. and subsidiaries, for report year 2024 indicates \$2,400.00 due to the State of California.
6. The Final Form 100 California Corporation Franchise or Income Tax Return for Light Blue Optics Inc., for report year 2024 indicates \$800.00 due to the State of California.
7. The Final Form 568 California Limited Liability Company Return of Income for Serenova LLC, for report year 2024 indicates \$800.00 due to the State of California.
8. The Trustee seeks Court approval to pay the following state taxes in the aggregate amount of Four Thousand and zero cents (\$4,000.00) as Chapter 7 administrative expenses:
 - a. California state taxes in the amount of Eight Hundred and zero cents (\$800.00) for 2024. A copy of Form 100 California Corporation Franchise or Income Tax Return, for Light Blue Optics Inc., for report year 2024, is attached hereto as **Exhibit A**.
 - b. California state taxes in the amount of Two Thousand Four Hundred and zero cents (\$2,400.00) for 2024. A copy of Form 100 California Corporation Franchise or Income Tax Return, for Lo Platform MidCo Inc. and subsidiaries, for report year 2024, is attached hereto as **Exhibit B**.

c. California state taxes in the amount of Eight Hundred and zero cents (\$800.00) for 2024. A copy of the Form 568 California Limited Liability Company Return of Income, for Serenova LLC, for report year 2024, is attached hereto as **Exhibit C.**

9. The Trustee requests that the payment of the taxes and fees be allowed as an actual, necessary, administrative expense under section 503 of the Bankruptcy Code.

10. **Expedited Consideration Requested.** Trustee requests expedited relief by February 18, 2025, as the Trustee needs to expeditiously pay any tax liabilities to minimize potential interest and penalties to the estate.

WHEREFORE, Catherine S. Curtis, Chapter 7 Trustee, prays that the Court grant her authority for payment to the State of California in the amount of Four Thousand and zero cents (\$4,000.00) for 2024 taxes due, and any interest accrued thereon at the time of the entry of the Order on this Application, and for such other relief she may be entitled.

Respectfully submitted,

Date: February 11, 2025

/S/CATHERINE STONE CURTIS
Catherine Stone Curtis
TBN: 24074100
Federal ID No.: 1129434
MCGINNIS LOCHRIDGE
P.O. Box 720788
McAllen, Texas 78504

956-489-5958 (phone)
956-331-2304 (fax)
ccurtis@mcginnislaw.com
Chapter 7 Trustee

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of the foregoing has been served on the counsel for debtor and the United States Trustee by electronic service according to BR 6004, 2002 on February 11, 2025, or within one business day thereafter.

VIA ELECTRONIC NOTICE ONLY:

U.S. Trustee
615 E Houston St, Ste 533
San Antonio, TX 78205

VIA ELECTRONIC NOTICE AND VIA FIRST CLASS MAIL:

Lifesize Inc., *et al*
216 West Village Blvd., Suite 102
Laredo, TX 78041
Debtor

Maxim B. Litvak
Pachulski Stang Ziehl & Jones LLP
One Sansome Street
34th Floor, Suite 3430
San Francisco, CA 94104-4436
Debtors Attorney

Office of the Attorney General
State of California
Attn: Rob Bonta
1300 "I" Street
Sacramento, CA 95814-2919
Interested Party

Office of the State Comptroller
State of California
Attn: Malia M. Cohen
300 Capitol Mall, Suite 1850
Sacramento, CA 95814
Interested Party

And to all parties on the attached matrix via First Class U.S. Mail.

And to all parties requesting notice by ECF Notice.

/S/CATHERINE STONE CURTIS
Catherine Stone Curtis

United States Bankruptcy Court
1300 Victoria Street
Laredo, TX 78040-5019

ADP Inc
1851 N. Resier
El Paso, TX 79912-8023

Amazon Webb Services, Inc.
P.O. Box 84023.
Seattle, WA 98124-8423

Appsmart Agent Services, Inc.
650 California St.
Floor 25
San Francisco, CA 94108-2606

ARIZONA DEPARTMENT OF REVENUE
Office of the Arizona Attorney General -
c/o Tax, Bankruptcy and Collection Sct
2005 N Central Ave, Suite 100
Phoenix AZ 85004-1546

Benjamin Lawrence Wallen
Pachulski Stang Ziehl & Jones LLP
440 Louisiana Street
Suite 900
Houston, TX 77002-1062

Briana Johnson
Clark County Assessor's Office
500 S. Grand Central Pkwy.
P.O. Box 551401
Las Vegas, NV 89155-1401

Calabrio, Inc.
241 5th Ave N
Suite 1200
Minneapolis, MN 55401-7506

Catherine Stone Curtis
McGinnis Lochridge
P.O. BOX 720788
McAllen, TX 78504-0788

Centurylink Communications, LLC
dba Centurylink
Attn: Legal-BKY
1025 El Dorado Blvd
Broomfield, CO 80021-8249

Clayton Reed
950 17th Street
Suite 1400
Denver, CO 80202-2831

COLLIN COUNTY TAX ASSESSOR/COLLECTOR
Abernathy, Roeder, Boyd & Hullett, P.C.
1700 Redbud Blvd., Suite 300
McKinney, Texas 75069-3276

Craig Malloy
950 17th Street
Suite 1400
Denver, CO 80202-2831

DLA Piper LLP (US)
P.O. Box 64029
Baltimore, MD 21264-
4 21264-4029

Enoch Kever PLLC
7600 N Capital of Texas Hwy
Building B, Suite 200
Austin, TX 78731-1185

Escalate Capital Partners
SBIC III, LP
950 17th Street
Suite 1400
Denver, CO 80202-2831

Farnam Street Financial, Inc.
5850 Opus Parkway
Suite 240
Minnetonka, MN 55343-9687

Focus Services LLC
4102 S 1900 W
Roy, UT 84067-5600

Franchise Tax Board
P.O. Box 2952
Sacramento, CA 95812-2952

INDIANA DEPARTMENT OF REVENUE
ATTN BANKRUPTCY
100 N SENATE AVE
INDIANAPOLIS IN 46204-2253

Insightsoftware, LLC
8529 Six Forks Road
#400
Raleigh, NC 27615-4972

INTERNAL REVENUE SERVICE
PO BOX 7346
Philadelphia, PA 19101-7346

ISG Information Services Group Americas, Inc
c/o Hunton Andrews Kurth LLP
600 Travis, Suite 4200
Houston, TX 77002-2929
Attn: Brian Pidcock

KENTUCKY DEPARTMENT OF REVENUE
LEGAL SUPPORT BRANCH
P O BOX 5222
FRANKFORT KY 40602-5222

Level 3 Communications, LLC a Centurylink Co
Attn: Legal - BKY
1025 El Dorado Blvd
Broomfield, CO 80021-8255

LHH Recruitment Solutions
Steven Rebidas
4800 Deerwood Campus Parkway, Bldg 800
Jacksonville, FL 32246-8319

Logitech International, S.A.
950 17th Street
Suite 1400
Denver, CO 80202-2831

Maxim Boris Litvak
Pachulski Stang et al
150 California Street
15th Floor
San Francisco, CA 94111-4500

Meritech Capital Lifesize LLC
950 17th Street
Suite 1400
Denver, CO 80202-2831

Michael Helmbrecht
950 17th Street
Suite 1400
Denver, CO 80202-2831

Ohio Bureau of Worker's Compensation
PO Box 15567
Columbus, OH 43215-0567

Oklahoma Tax Commission
Attn: Legal
PO Box 269056
Oklahoma City, OK 73126-9056

Oracle America, Inc.
2955 Campus Drive
Suite 100
San Mateo, CA 94403-2539

Pennsylvania Department of Revenue
Bankruptcy Division PO Box 280946
Harrisburg PA 17128-0946

Persistent Systems
Limited
402 E Senapati Bapat Road
Model Colony
Pune, INDIA 411 016

Radianz Americas Inc.
P.O. Box 6368
Carol Stream, IL 60197-6368

Redpoint Omega
Associates II, LLC
950 17th Street
Suite 1400
Denver, CO 80202-2831

Redpoint Omega II, LP.
950 17th Street
Suite 1400
Denver, CO 80202-2831

SH Lifesize, LLC
950 17th Street
Suite 1400
Denver, CO 80202-2831

Silicon Valley Bank
3003 Tasman Dr.
Santa Clara, CA 95054-1191

Silicon Valley Bank, a division of First - C
c/o Jackson Walker LLP
Attn: Bruce J. Ruzinsky
1401 McKinney St., Suite 1900
Houston, TX 77010-1900

State of Minnesota, Department of Revenue
PO Box 64447 - BKY
ST Paul, MN 55164-0447

State of Ohio/Dept of Taxation
8040 Hosbrook Road
Cincinnati, OH 45236-2901

Texas Comptroller of Public Accounts, Revenue
Christopher S. Murphy
P.O. Box 12548
Austin, TX 78711-2548

Tippet Lifesize, LLC
950 17th Street
Suite 1400
Denver, CO 80202-2831

Tom Cameron
950 17th Street
Suite 1400
Denver, CO 80202-2831

TWILIO Inc.
101 Spear Street
Suite 100
San Francisco, CA 94105-1524

Uline
12575 Uline Drive
Pleasant Prairie, WI 53158-3686

US Trustee 11
615 E. Houston Street
Suite 533
San Antonio, TX 78205-2055

ValueLabs Inc.
3235 Satellite Blvd.
Building 400, Suite 300
Duluth, GA 30096-8688